



State of Illinois
PROPERTY TAX APPEAL BOARD

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Minutes of the
Property Tax Appeal Board
October 9, 2018 – 10:00 a.m.
Des Plaines, Illinois

- 1. Roll Call:** Chairman Mauro Glorioso; Jim Bilotta; Kevin Freeman; Dana D. Kinion; and Robert J. Steffen.
- Staff:** Steve Waggoner, Acting Executive Director;
David Suarez; Chief Information Officer (Via Video Conference);
James J. Moffat, Chief Fiscal Officer and Human Resources Manager (Via Video Conference);
Michael Bullock, Springfield Office (Via Video Conference);
Dianne Lerman, Recording Secretary.
- Visitors:** Martin P. Paulson, M.B.A., M.S., Chief County Assessment Officer;
Karl P. Jackson, SRA, Chief County Assessment Officer, and
John Y. Paslawsky, SRA, AI-RRS, Lake County Chief Assessment Officer;

Chairman Glorioso convened the meeting at 10:00 a.m.

2. Approval of Minutes from Previous Meeting

Mr. Freeman moved to approve the Board Minutes of September 11, 2018 as presented.
Ms. Kinion seconded the Motion and it carried 3-0.

3. Adoption or Amendments to the Agenda

Mr. Freeman moved to amend the Agenda to move forward, Item cc. under Discussion of Motions, to the first item on the Agenda. Mrs. Kinion seconded the Motion and it carried 3-0.

Mr. Steffen joined the meeting at 10:05 a.m.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Discussion of Motions, Item cc. Lake County Board of Review, Motion for Extension of Time:

Mr. Paulson introduced himself and his Associates and thanked the PTAB Board for the opportunity to explain the Motion for an Extension of Time to Submit Evidence on behalf of the Lake County Board of Review. A discussion and review followed.

Mrs. Kinion moved to grant the Lake County Board of Review a final 180-day extension from the due dates in each appeal. Chairman Glorioso seconded the Motion and it carried 4-0.

Mr. Bilotta joined the meeting at 10:10 a.m.

Following item cc., Chairman Glorioso discussed an article which was included in the members meeting packets: "Illinois Tax Facts", from the "Taxpayer's Federation of Illinois.

4. Acting Executive Director's Report

Mr. Waggoner turned to David Suarez for an update on the current IT activities and projects. Mr. Suarez reported on the scanning including staffing and operations. Mr. Suarez reported as of October 2nd, our scanners are scanning new appeals received on May 29, 2018. He further reported on October 1st a current employee used as a scanner accepted the position as a receptionist and is now working at the front desk in the Springfield office. He stated the vacant scanning position will need to be filled possibly with a person who can also assist with IT projects. Mr. Suarez stated the IT staff recently sent 4,000 initial appeal notifications to the Cook County Board of Review. Mr. Suarez noted it looks like we will meet or beat last year's scanning expectations. Mr. Waggoner thanked Mr. Suarez for his report.

Mr. Waggoner distributed copies of the FY18 Expense Report reflecting actual expenditures through July 2018 and the PTAB FY19 Report for 10/3/18 reflecting FY19 budgeted line items, FY19 Original Appropriations, 1st Quarter Expenditures, and End of 1st Quarter Balances.

Mr. Waggoner turned the meeting report over to Mr. James Moffat to report on the budgets, fiscal, and HR information. Mr. Moffat reviewed the budget reports. He further stated payback of step increases will have an impact on our budget projections. Mr. Moffat further reported he will seek clarification and guidance from the GOMB for paying back step increases.

Mr. Moffat stated the Affirmative Action Plan was reviewed and approved as presented. He further reported on filling positions, transfers, union jobs and head count. He further reported PTAB posted three positions to be filled in the Springfield office, an Office Assistant, Option 1; and two Appraisal Specialist IIs. Mr. Moffat stated we are scheduled to interview for the Appraisal Specialist II positions on October 11th. Mr. Waggoner thanked Mr. Moffat for his report.

Mr. Waggoner reported on the Executive Order rulemaking – The second notice was filed with JCAR on September 13, 2018, with respect to the amendment to the PTAB's rules proscribing an attorney/state legislator from representing a client before the PTAB in an assessment appeal. The second notice hearing before JCAR is scheduled for 11:00 AM, Tuesday, October 16th at the State of Illinois Building.

Mr. Waggoner further reported, the first notice period for the PTAB's proposed amendments that appeared in the Illinois Register at 42 Ill.Reg. 16136 (August 24, 2018) expired on Monday, October 8th. We are in the process of preparing the second notice to be filed with JCAR.

Mr. Waggoner reported on Operations including scanning, notifications, docketing and reviewing files. He stated as of October 2nd, we have assigned docket numbers to 6,144 Downstate appeals and 20,503 Cook County appeals. We also have 2,748 appeals that have been scanned and are awaiting docketing. There were 1,775 files in various stages of review (initial review, returned review & evidence review). We have scanned 2,596,255 pages, generated 139,218 letters electronically and processed Cook County evidence electronically on 18,270 dockets.

Mr. Waggoner reported during the week of October 1st, the IT staff sent to the Cook County BOR 4,000 initial appeal notifications that we had been holding for the "uncertified" townships.

Mr. Waggoner reported Sasha Jonic started the Tech Advisor II position on October 1st. He further reported the posting of three positions to be filled in the Springfield Office, an Office Assistant, Option 1; and two Appraisal Specialist IIs. Mr. Waggoner stated we scheduled to interview for the Appraisal Specialist II positions on October 11th.

Mr. Waggoner reported, on September 20, 2018, he and Mr. Moffat attended a hearing before the Civil Service Commission (CSC) to discuss the Section 4(d)(3) exemption request for Public Service Administrator, Option 2, Chief Fiscal Officer/Human Resources Manager position at PTAB (Mr. Moffat's position). The CSC granted the exemption request. As a result, JJ Moffat resigned from his provisional appointment and he was appointed as full-time employee with an exempt status.

Mr. Waggoner reported on the status of the Revival of Judgement. At the September 11, 2018 Board Meeting the Board Moved to deny the Motion to Revive Judgement without Prejudice with Leave to refile proper documentation. Mr. Waggoner reported, the PTAB has not received any additional filings.

Mr. Waggoner reported on Cook County issues. He stated we had a meeting with the Cook County Board of Review (CCBOR) scheduled at 10:00 AM, Thursday, September 13th to discuss issues involving the work flow. He further reported a variety of issues were discussed including the 2014 summer project, PTAB 2017 Notifications, technological enhancement status, and the Cook County Board of Review budget. The CCBOR has a major concern about being able to timely respond with relevant evidence to the PTAB after it is notified of the appeals.

Mr. Waggoner reported the next meeting is scheduled for 10:00 AM, on Tuesday, November 13, 2018 in Springfield.

Mr. Freeman moved to accept the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 5-0.

5. Discussion of Motions

- a. William Smith: #16-35733-R-1 (Cook - Northfield)
Loretta E. Egan: #16-35756-R-1 (Cook - Northfield)

Chairman Glorioso moved to grant a final 30-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- b. Prospect Courts, LP: #17-21428-C-1 (Cook - Palatine)

Chairman Glorioso moved to grant a final 30-day extension. Mr. Steffen seconded the Motion and it carried 5-0.

- c. Harting Inc.: #17-00273-I-2 (Kane)
Ed Perez: #17-21057-C-1 (Cook - Cicero)

Chairman Glorioso moved to grant a final 30-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- d. Jessica M. Kolschowsky: #17-00249-R-1 (Kane)
Thomas Casey Space Center Inc.: #17-00288-I-3 (Kankakee)
KREG as Rcvr for 572 W. Helen Rd.: #17-20953-C-1 (Cook - Palatine)

Paul A. Harding: #17-20957-R-1 (Cook - River Forest)
1850 S. 61st Court, LLC: #17-20959-C-1 (Cook - Cicero)
Randy Graves: #17-20960-C-1 (Cook - Riverside)
Byline Bank: #17-20961-C-1 (Cook - Rogers Park)
Byline Bank: #17-20962-C-1 (Cook - Rogers Park)
Alfred Klairmont Imperial Realty Company: #17-21248-C-3 (Cook - Palatine)
William Mologousis: #17-21251-I-1 (Cook - Cicero)

Mr. Freeman moved to grant a final 30-day extension in the “R-1” appeals and a final 60-day extension in the commercial (“C”) and industrial (“I”) appeals. Chairman Glorioso seconded the Motion and it carried 5-0.

- e. Roman Khayrullin: #17-20954-R-1 (Cook - Oak Park)

Mr. Freeman moved to grant a final 30-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- f. Ron Mui: #17-22306-R-1 (Cook - Evanston)

Mr. Freeman moved to grant a final 30-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- g. Gerald Forsythe: #17-22294-R-1 (Cook - Barrington)
Gerald Forsythe: #17-22296-R-1 (Cook - Barrington)

Mr. Freeman moved to grant a final 30-day extension in each appeal. Chairman Glorioso seconded the Motion and it carried 5-0.

- h. Legend Partners LLC: #17-00585-C-1 (Kane)

Mr. Freeman moved to grant a final 30-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- i. Craig Anderson: #17-21652-C-1 (Cook - Palatine)

Mr. Bilotta moved to grant a final 60-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

- j. Illini North Development, LLC: #17-00409-C-3 (Champaign)

Mr. Freeman moved to grant the Champaign County Board of Review a 30-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- l. Medline Industries, Inc.: #17-00946-I-3 (Lake)

Ms. Kinion moved to grant the Lake County Board of Review a final 90-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- m. Randall Road Office Building: #16-01590-C-2 (Kane)
Miner Enterprises Inc.: #17-00242-I-3 (Kane)
Kaneville Road Joint Venture, Inc: #17-00245-C-3 (Kane)
Alden Fox River Horizon I LP: #17-00248-C-2 (Kane)
First Midwest Bank: #17-00256-C-1 (Kane)
First Midwest Bank: #17-00257-C-1 (Kane)
Boreas, LLC: #17-00263-C-3 (Kane)
William Plocinski: #17-00274-C-1 (Kane)
Ottawa Farm & Fleet: #17-00282-C-3 (Kane)
Wintrust Financial Corporation: #17-00283-C-3 (Kane)
Sharron Prill: #17-00297-R-1 (Kane)
West Suburban Bank: #17-00298-C-2 (Kane)
Kaneville Road Joint Venture, Inc.: #17-00299-C-3 (Kane)
Wintrust Financial Corporation: #17-00300-C-3 (Kane)
West Suburban Bank: #17-00301-C-3 (Kane)
HS Crocker Company, Inc.: #17-00302-I-2 (Kane)
West Suburban Bank: #17-00303-C-2 (Kane)
Brookdale Living Communities: #17-00304-C-2 (Kane)
Michael Olson: #17-00311-C-1 (Kane)
Woodman's Food Market, Inc: #17-00330-C-1 (Kane)
Woodman's Food Market Inc.: #17-00331-C-3 (Kane)
Sapphire Real Estate Partners LLC: #17-00332-C-3 (Kane)
George Novogroder: #17-00343-C-1 (Kane)
Monroe Property Group, LLC: #17-00344-C-1 (Kane)
La-Z-Boy Incorporated: #17-00345-C-1 (Kane)
Wesley Allen Family LP: #17-00349-C-1 (Kane)
CG Batavia Holdings, LLC: #17-00350-C-1 (Kane)
Home Depot USA, Inc.: #17-00351-C-2 (Kane)
Lencioni Family Partnership LLC: #17-00356-C-3 (Kane)
Menard Inc.: #17-00357-C-3 (Kane)

Woodward & Barbara Ann, LLC: #17-00362-C-2 (Kane)

West Aurora Plaza LLC: #17-00363-C-3 (Kane)

Pine Ridge 8 LLC: #17-00364-C-2 (Kane)

PMI Adventures LLC: #17-00365-C-2 (Kane)

Mr. Bilotta moved to grant the Kane County Board of Review a final 60-day extension in each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- n. Walgreens: #17-00614-C-2 (Madison)
- Walgreens: #17-00615-C-2 (Madison)
- Walgreens: #17-00616-C-2 (Madison)
- Walgreens: #17-00617-C-2 (Madison)
- Walgreens: #17-00770-C-2 (Madison)

Mr. Bilotta moved to grant the Madison County Board of Review a final 90-day extension in each appeal. Chairman Glorioso seconded the Motion and it carried 5-0.

- o. Sandstone Hills, LLC: #17-00158-C-2 (Kankakee)

Mr. Freeman moved to grant Intervenor Pembroke C.C.S.D. #259 a final 60-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- p. LIT Industrial, LP: #17-00168-I-3 (Will)

Mr. Freeman moved to grant Intervenor Troy C.C.S.D. 30-C a final 60-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- q. LIT Industrial, LP: #17-00168-I-3 (Will)

Mr. Freeman moved to grant Intervenor Minooka C.H.S.D. #111 a final 60-day extension. Chairman Glorioso seconded the Motion and it carried 5-0.

- r. UIRC: #16-35386-C-2 (Cook - Proviso)

Mr. Bilotta moved to grant Intervenor Proviso Twp. H.S.D. #209 and Hillside S.D. #93 a final 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

- s. Community Center Glen Saint Andrew Living: #16-38042-C-3 (Cook - Niles)

Mr. Bilotta moved to grant Intervenor Niles E.S.D. #71 and Niles Twp. H.S.D. #219 a final 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

- t. Skokie Cambridge Realty, LLC: #16-36689-C-3 (Cook - Niles)

Mr. Bilotta moved to grant Intervenor Niles Twp. H.S.D. #219 a final 90-day extension. Mr. Freeman seconded the Motion and it carried 5-0.

- u. Commonwealth Edison: #16-35111-I-2 (Cook - West Chicago)
Loeber Motors, Inc: #16-36684-C-2 (Cook - Niles)
Macy's Old Orchard: #16-37929-C-3 (Cook - Niles)
Macy's: #16-37931-C-3 (Cook - Schaumburg)
Sears #1570-Woodfield: #16-38295-C-3 (Cook - Schaumburg)
Lincoln Terrace Townhome Assn.: #16-38432-R-1 (Cook - Niles)
7384 North Lincoln LLC: #16-38532-C-2 (Cook - Niles)
Highland Park CVS, LLC: #16-38654-C-2 (Cook - Niles)

Chairman Glorioso moved to grant Intervenor Niles Twp. H.S.D. #219, Palatine Twp. H.S.D. #211 and Schaumburg C.C.S.D. #54 a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 5-0.

- v. 1320 N. State St. Apartments: #16-34999-R-3 (Cook - North Chicago)
Structured Development LLC: #16-35003-C-3 (Cook - North Chicago)
Patricia Halikias 120 Building, LLC: #16-35309-C-2 (Cook - South Chicago)
Oriental Theater: #16-35385-C-3 (Cook - South Chicago)
Union League Club: #16-35389-C-3 (Cook - South Chicago)
Habitat Co.: #16-35503-R-3 (Cook - South Chicago)
The Orchestral Association: #16-36211-C-2 (Cook - South Chicago)
American Multi-Cinema, Incorporated: #16-36331-C-3 (Cook - North Chicago)
860 Lake Shore Drive Trust: #16-36441-R-3 (Cook - North Chicago)

Mr. Bilotta moved to deny the request for a final 60-day extension in each appeal to Intervenor Chicago Board of Education. Ms. Kinion seconded the Motion and it carried 5-0

- w. Tyler Kahdeman: #16-22333-R-1 (Cook - New Trier)

Mr. Bilotta moved to deny the request to reinstate the appeal. Mr. Steffen seconded the Motion and it carried 5-0.

- x. Sharon Burr: #12-36033-I-1 (Cook - Wheeling)

Ms. Kinion moved to deny the request to reinstate the appeal.

- y. Geneva Nursing & Rehab Center: #17-00142-C-3 (Kane)
Aurora Supported Living Center: #17-00144-C-3 (Kane)

Mrs. Kinion moved to grant a final 90-day extension to submit evidence in the 2017 appeals. Mr. Steffen seconded the Motion and it carried 5-0.

Mr. Freeman left the meeting at 11:15 a.m.

- z. Target Corporation: #16-28711-C-3 (Cook)

Chairman Glorioso moved to grant the Intervenor Village of Rosemont's Motion to Vacate Default and grant seven (7) days to file evidence. Mr. Bilotta seconded the Motion and it carried 4-0

- aa. AN Capital, LLC: #15-32473-R-1 (Cook)

Ms. Kinion moved to grant the Motion to Vacate decision and dismiss the appeal. Chairman Glorioso seconded the Motion and it carried 4-0.

- bb. Sun Valley IL Corporation: #17-22011-C-1 (Cook)

Mr. Bilotta moved to reinstate the appeal and grant the appellant a final 30-day extension to submit the addendum to the petition. Mr. Steffen seconded the Motion and it carried 3-1.

- cc. Lake County Board of Review

Moved to the front of the Agenda: Lake County Board of Review, Motion for an Extension of Time to Submit Evidence.

dd. The Cook County Board of Review, Motion for extension of time:

Current Deadline:

October 31st, 2018
November 7, 2018
November 12, 2018
November 18, 2018
November 21, 2018
November 22, 2018
November 25, 2018
November 28, 2018
December 5, 2018

Mr. Steffen moved to grant the Cook County Board of Review a final 90-day extension in appeals with deadlines as listed above. Mrs. Kinion seconded the Motion and it carried 4-0

6. Attachments

Decisions A – G and Z

As to Attachment A, Chairman Glorioso moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0.

As to Attachment B, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0.

As to Attachment C, Mrs. Kinion moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Chairman Glorioso recusing.

As to Attachment D, Chairman Glorioso moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0.

As to Attachment E, Chairman Glorioso moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 3-0 with Mr. Bilotta recusing.

As to Attachment F, Mrs. Kinion moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Steffen recusing.

As to Attachment G, Chairman Glorioso moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Mrs. Kinion recusing.

As to Attachment Z, Mrs. Kinion moved to approve the attachment. Chairman Gloriosio seconded the Motion and it carried 4-0.

Workload Report

Mr. Waggoner presented and reviewed the monthly Workload Report FY18 data for year to date through October 1, 2018. He stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported staff produced 2,215 closed appeals for the month of October.

7. Other Business

Mr. Waggoner presented and reviewed the Proposed Property Tax Appeal Board 2019 Meeting Schedule.

Mr. Bilotta moved to accept the Proposed 2019 Meeting Schedule as presented. Mr. Steffen seconded the Motion and it carried 4-0.

The Board agreed to host a Staff Appreciation Luncheon for PTAB staff at the Springfield and Des Plaines offices following the December Board Meeting.

Ms. Kinion informed the Board that she would not be able to attend the next Board Meeting scheduled November 13, 2018.

8. Adjournment

Mrs. Kinion moved to adjourn the meeting at 11:45 a.m. Mr. Bilotta seconded the Motion and it carried 5-0.

Respectfully submitted,

Steven M. Waggoner
Acting Executive Director

SMW/dl